

FINANCIAL PERFORMANCE REPORT FISCAL YEAR 2015

As of March 31, 2015



Finance Branch
Office of the City Comptroller

Purpose, Scope and Content

Pursuant to Section 39 of the City Charter, this report is intended to serve as a summary of the financial activity of the City of San Diego for period 9 (as of March 31, 2015).

The report provides a variety of comparative financial metrics including current vs. prior fiscal year actual revenue and expenditure (“Actuals”) and current year Actuals vs. the Current Budget. These types of metrics, when analyzed in the aggregate, provide a basis to evaluate the current financial condition of the General Fund and other budgeted funds. Additionally, the intent of this report is to provide operating results as of March 31, 2015, and therefore, does not include forward looking statements or projections.

The information contained in this report should not be relied upon for making investment decisions or be considered a replacement for the City of San Diego’s Comprehensive Annual Financial Report (CAFR). The attached report contains **un-audited** information and was not prepared in accordance with Generally Accepted Accounting Principles (GAAP) for external financial reporting purposes. For additional information about the City’s financial reporting, please visit the internet at:

<http://www.sandiego.gov/comptroller/reports/index.shtml>.

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General Fund Summary (75% of Year Completed)

	FY15 Adopted Budget	FY15 Current Budget	FY15 Year-to-Date Actuals	FY15 % of Current Budget	FY14 Year-to-Date Actuals	Actuals FY15/FY14 Change	FY15/FY14 % Change
<u>Revenue</u>							
Property Taxes	\$ 445,428,691	\$ 446,628,691	\$ 262,504,875	58.8%	\$ 282,588,561	\$ (20,083,686)	-7.1%
Sales Taxes	257,106,087	258,106,087	148,253,108	57.4%	141,249,930	7,003,178	5.0%
Transient Occupancy Taxes	92,332,290	92,332,290	62,603,638	67.8%	57,773,000	4,830,638	8.4%
Property Transfer Taxes	9,176,035	9,176,035	4,612,572	50.3%	4,936,342	(323,770)	-6.6%
Licenses & Permits	24,459,857	25,309,857	19,589,950	77.4%	20,158,469	(568,519)	-2.8%
Fines & Forfeitures	28,929,178	28,929,178	19,762,225	68.3%	19,703,244	58,981	0.3%
Interest & Dividends	1,414,251	1,414,251	135,473	9.6%	121,827	13,646	11.2%
Franchises	72,043,949	77,443,949	43,555,399	56.2%	37,937,151	5,618,248	14.8%
Rents & Concessions	45,911,742	45,911,742	34,633,394	75.4%	31,167,926	3,465,468	11.1%
Revenues from Other Agencies	9,494,782	11,989,782	8,705,067	72.6%	6,856,461	1,848,606	27.0%
Charges for Current Services	120,671,341	118,765,686	77,143,642	65.0%	49,594,555	27,549,087	55.5%
Other Revenue	4,449,046	6,209,046	3,349,693	53.9%	4,113,387	(763,694)	-18.6%
Transfers	77,133,211	79,073,866	25,333,146	32.0%	46,987,966	(21,654,820)	-46.1%
Total General Fund Revenue	\$ 1,188,550,460	\$ 1,201,290,460	\$ 710,182,182	59.1%	\$ 703,188,819	\$ 6,993,363	1.0%
Adjustment for Comparison ¹					47,712,035		
					\$ 750,900,854		
<u>Expenditures</u>							
Personnel Services	\$ 493,402,034	\$ 504,888,842	\$ 373,903,187	74.1%	\$ 359,582,949	\$ 14,320,238	4.0%
Total PE	493,402,034	504,888,842	373,903,187	74.1%	359,582,949	14,320,238	4.0%
Fringe Benefits	339,899,132	347,159,783	255,571,927	73.6%	252,694,079	2,877,848	1.1%
Supplies	27,035,505	26,396,801	20,465,687	77.5%	18,947,904	1,517,783	8.0%
Contracts	173,706,365	170,948,059	105,637,578	61.8%	125,038,117	(19,400,539)	-15.5%
Information Technology	25,922,400	27,518,255	15,816,300	57.5%	15,474,559	341,741	2.2%
Energy & Utilities	40,471,533	40,469,409	25,025,273	61.8%	25,460,315	(435,042)	-1.7%
Capital Expenditure	3,355,837	1,499,996	717,267	47.8%	748,916	(31,649)	-4.2%
Debt	4,087,184	4,087,184	2,476,487	60.6%	4,289,445	(1,812,958)	-42.3%
Other Expenditures	5,381,576	5,375,763	4,053,699	75.4%	3,219,660	834,039	25.9%
Transfers	89,160,870	90,718,344	72,093,061	79.5%	52,254,341	19,838,720	38.0%
Total NPE	709,020,402	714,173,594	501,857,279	70.3%	498,127,336	3,729,943	0.7%
Total General Fund Expenditures	\$ 1,202,422,436	\$ 1,219,062,436	\$ 875,760,466	71.8%	\$ 857,710,285	\$ 18,050,181	2.1%
Adjustment for Comparison ¹					47,709,592		
					\$ 905,419,877		
General Fund Encumbrances			49,656,462		45,647,093	4,009,369	
Net Impact	\$ (13,871,976)	\$ (17,771,976)	\$ (215,234,746)		\$ (200,168,559)	\$ (15,066,187)	

¹Adjustment made for comparison reflects those programs that have moved out of the general fund for FY2015

General Fund Revenue Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Property Taxes	\$ 262,504,875	\$ 446,628,691	58.8%	\$ 282,588,561	\$ (20,083,686)	-7.1%
Sales Taxes	148,253,108	258,106,087	57.4%	141,249,930	7,003,178	5.0%
Transient Occupancy Taxes	62,603,638	92,332,290	67.8%	57,773,000	4,830,638	8.4%
Property Transfer Taxes	4,612,572	9,176,035	50.3%	4,936,342	(323,770)	-6.6%
Licenses & Permits¹						
Business Taxes	5,731,126	7,477,368	76.6%	5,605,715	125,411	2.2%
Rental Unit Taxes	6,446,655	7,271,794	88.7%	6,574,101	(127,446)	-1.9%
Alarm Permit Fees	2,127,110	2,876,016	74.0%	2,164,088	(36,978)	-1.7%
Application Fees	1,982,539	2,310,000	85.8%	1,860,743	121,796	6.5%
Other Licenses & Permits	3,302,520	5,374,679	61.4%	3,953,822	(651,302)	-16.5%
Total Licenses & Permits	19,589,950	25,309,857	77.4%	20,158,469	(568,519)	-2.8%
Fines & Forfeitures						
Parking Citations	13,342,041	19,723,478	67.6%	13,378,559	(36,518)	-0.3%
Municipal Court	3,659,715	6,157,700	59.4%	3,939,123	(279,408)	-7.1%
Other Fines & Forfeitures	2,760,469	3,048,000	90.6%	2,385,562	374,907	15.7%
Total Fines & Forfeitures	19,762,225	28,929,178	68.3%	19,703,244	58,981	0.3%
Interest & Dividends	135,473	1,414,251	9.6%	121,827	13,646	11.2%
Franchises						
SDG&E	25,252,208	45,414,617	55.6%	20,440,679	4,811,529	23.5%
CATV	9,469,907	18,093,332	52.3%	8,600,490	869,417	10.1%
Refuse Collection	5,196,032	9,500,000	54.7%	5,405,211	(209,179)	-3.9%
Other Franchises	3,637,252	4,436,000	82.0%	3,490,771	146,481	4.2%
Total Franchises	43,555,399	77,443,949	56.2%	37,937,151	5,618,248	14.8%
Rents & Concessions						
Mission Bay	19,439,841	30,045,411	64.7%	19,123,932	315,909	1.7%
Pueblo Lands	4,240,633	4,866,395	87.1%	3,985,360	255,273	6.4%
Other Rents and Concessions	10,952,920	10,999,936	99.6%	8,058,634	2,894,286	35.9%
Total Rents & Concessions	34,633,394	45,911,742	75.4%	31,167,926	3,465,468	11.1%
Revenue from Other Agencies	8,705,067	11,989,782	72.6%	6,856,461	1,848,606	27.0%
Charges for Current Services²	77,143,642	118,765,686	65.0%	49,594,555	27,549,087	55.5%
Other Revenue	3,349,693	6,209,046	53.9%	4,113,387	(763,694)	-18.6%
Transfers	25,333,146	79,073,866	32.0%	46,987,966	(21,654,820)	-46.1%
Total General Fund Revenue	\$ 710,182,182	\$ 1,201,290,460	59.1%	\$ 703,188,819	\$ 6,993,363	1.0%
Adjustment for Comparison^{1,2}				47,712,035		
				\$ 750,900,854		

¹ In FY2015, parking meter revenue is reported in a special fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

² In FY2015, charges for current services of Engineering and Capital Projects is reported in an internal service fund, prior year revenue has been removed from this schedule accordingly for comparison purpose.

General Fund Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Mayor						
Office of the Mayor	\$ 3,032,233	\$ 4,283,226	70.8%	\$ 2,419,909	\$ 612,324	25.3%
Performance & Analytics	907,526	1,439,068	63.1%	109,776	797,750	726.7%
Chief Operating Officer						
Office of Chief Operating Officer	690,633	974,695	70.9%	750,249	(59,616)	-7.9%
Communications	808,032	3,446,106	23.4%	442,679	365,353	82.5%
Public Safety						
Fire-Rescue	167,451,436	228,281,088	73.4%	164,985,392	2,466,044	1.5%
Police	312,458,233	426,889,226	73.2%	315,238,538	(2,780,305)	-0.9%
Office of Homeland Security	1,559,068	2,199,513	70.9%	1,346,966	212,102	15.7%
Office of the Chief Financial Officer						
City Comptroller	8,161,151	10,919,616	74.7%	7,977,658	183,493	2.3%
City Treasurer ³	10,431,489	15,631,411	66.7%	9,948,253	483,236	4.9%
Citywide Program Expenditures	61,858,921	85,459,071	72.4%	70,115,359	(8,256,438)	-11.8%
Debt Management	1,871,924	2,525,112	74.1%	1,696,767	175,157	10.3%
Financial Management	2,956,217	4,239,264	69.7%	2,838,443	117,774	4.1%
Office of the Chief Financial Officer	372,477	566,891	65.7%	570,642	(198,165)	-34.7%
Office of the Assistant COO						
Office of the Assistant Chief Operating Officer	784,131	1,121,613	69.9%	837,226	(53,095)	-6.3%
Infrastructure & Public Works⁴						
Environmental Services	24,391,935	35,284,874	69.1%	26,226,025	(1,834,090)	-7.0%
Public Utilities	1,650,382	2,365,200	69.8%	1,681,830	(31,448)	-1.9%
Public Works	852,956	1,664,238	51.3%	311,480	541,476	173.8%
Public Works - Contracting	1,441,279	2,135,671	67.5%	1,587,932	(146,653)	-9.2%
Public Works - General Services	12,972,496	17,799,167	72.9%	11,073,516	1,898,980	17.1%
Transportation & Storm Water	70,317,290	103,346,788	68.0%	60,647,680	9,669,610	15.9%
Internal Operations						
Internal Operations ¹	296,941	388,217	76.5%	-	296,941	100.0%
Department of Information Technology	47,861	500,000	9.6%	1,375,077	(1,327,216)	-96.5%
Human Resources	2,315,503	3,133,300	73.9%	2,268,999	46,504	2.0%
Purchasing & Contracting	3,881,507	6,300,097	61.6%	2,851,442	1,030,065	36.1%
Real Estate Assets	3,080,111	4,774,718	64.5%	3,210,385	(130,274)	-4.1%

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Schedule 2 (cont.)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Neighborhood Services						
Neighborhood Services ¹	586,428	972,272	60.3%	-	586,428	100.0%
Development Services	4,869,265	7,021,236	69.4%	9,497,136	(4,627,871)	-48.7%
Planning ¹	5,555,759	9,336,527	59.5%	-	5,555,759	100.0%
Total City Planning and Development²	11,011,452	17,330,035	63.5%	9,497,136	1,514,316	15.9%
Economic Development	8,469,868	13,776,849	61.5%	7,193,922	1,275,946	17.7%
Library	34,135,620	45,730,395	74.6%	30,960,771	3,174,849	10.3%
Park & Recreation	71,755,375	98,274,692	73.0%	66,101,255	5,654,120	8.6%
Non-Mayoral						
City Attorney	34,026,979	46,093,026	73.8%	33,171,991	854,988	2.6%
City Auditor	2,243,138	3,642,256	61.6%	2,371,012	(127,874)	-5.4%
City Clerk	3,847,412	5,347,879	71.9%	3,576,971	270,441	7.6%
Council Administration	1,342,690	2,125,610	63.2%	1,215,038	127,652	10.5%
City Council - District 1	675,067	1,070,586	63.1%	690,685	(15,618)	-2.3%
City Council - District 2	953,872	1,368,976	69.7%	621,320	332,552	53.5%
City Council - District 3	881,405	1,466,096	60.1%	597,671	283,734	47.5%
City Council - District 4	742,628	1,036,651	71.6%	786,608	(43,980)	-5.6%
City Council - District 5	768,521	1,292,520	59.5%	547,148	221,373	40.5%
City Council - District 6	642,386	1,134,532	56.6%	676,816	(34,430)	-5.1%
City Council - District 7	790,847	1,185,275	66.7%	754,473	36,374	4.8%
City Council - District 8	794,894	1,307,671	60.8%	696,929	97,965	14.1%
City Council - District 9	741,065	1,252,625	59.2%	633,014	108,051	17.1%
Ethics Commission	682,903	1,025,037	66.6%	677,709	5,194	0.8%
Office of the IBA	1,322,661	1,816,464	72.8%	1,271,733	50,928	4.0%
Personnel	5,339,951	7,117,091	75.0%	5,155,860	184,091	3.6%
Total General Fund Expenditures	\$ 875,760,466	\$ 1,219,062,436	71.8%	\$ 857,710,285	\$ 18,050,181	2.1%
Adjustment for Comparison^{3,4}				47,709,592		
				\$ 905,419,877		

¹ New Departments in FY2015

² Total City Planning and Development has been added for comparison purpose.

³ Parking Meter Operations of City Treasurer's has moved to special budgeted fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

⁴ Engineering and Capital Projects of Public Works has moved to an internal service fund, prior year expenditures have been removed from this schedule accordingly for comparison purpose.

Citywide Program Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Citywide Program Expenditures						
Assessments To Public Property	\$ 577,336	\$ 567,800	101.7%	\$ 6,332	\$ 571,004	9017.8%
Business Cooperation Program	13,108	350,000	3.7%	20,355	(7,247)	-35.6%
Citywide Elections	124,481	200,000	62.2%	7,986,206	(7,861,725)	-98.4%
Corporate Master Leases Rent	5,424,649	7,196,638	75.4%	7,879,780	(2,455,131)	-31.2%
Deferred Capital Debt Service	11,992,062	12,549,106	95.6%	10,722,350	1,269,712	11.8%
Employee Personal Prop Claims	-	5,000	-	-	-	-
Engineering and Capital Projects ¹	387,136	1,121,367	34.5%	-	387,136	100.0%
Insurance	1,631,509	2,206,891	73.9%	1,132,528	498,981	44.1%
McGuigan Settlement	8,007,669	8,007,674	100.0%	8,007,674	(5)	0.0%
Memberships	721,418	730,000	98.8%	697,708	23,710	3.4%
Preservation of Benefits	1,000,000	1,700,000	58.8%	1,000,000	-	-
Property Tax Administration	226,019	3,823,303	5.9%	255,764	(29,745)	-11.6%
Public Liability Claims Xfer-Claims Fund	14,506,208	14,506,208	100.0%	24,606,208	(10,100,000)	-41.0%
Public Liab Claims Xfer-Reserves	12,800,000	15,600,000	82.1%	3,301,700	9,498,300	287.7%
Public Use Leases	1,582,144	1,582,144	100.0%	1,582,144	-	-
Special Consulting Services	906,874	2,970,000	30.5%	1,107,252	(200,378)	-18.1%
Supplemental COLA Benefit	1,569,308	1,588,350	98.8%	1,400,858	168,450	12.0%
Transfer to Capital Improvement Program	250,000	250,000	-	-	250,000	100.0%
Transfer to Park Improvement Funds	-	10,045,411	-	-	-	-
Transportation Subsidy	139,000	459,179	30.3%	408,500	(269,500)	-66.0%
Total Citywide Program Expenditures	\$ 61,858,921	\$ 85,459,071	72.4%	\$ 70,115,359	\$ (8,256,438)	-11.8%

¹ New program in Fiscal Year 2015.

Council Districts Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditure	Adopted Budget	FY15 Current Budget	FY15 Budget Change	% Consumed	FY14 Year-to-Date Expenditure	FY15/FY14 Change	FY15/FY14 % Change
Council District 1	\$ 675,043	\$ 992,681	\$ 993,923	\$ 1,242	68.0%	\$ 672,190	\$ 2,853	0.4%
District 1 CPPS	24	122,527	76,663	(45,864)	0.0%	18,495	(18,471)	-99.9%
Total Council District 1	675,067	1,115,208	1,070,586	(44,622)	63.1%	690,685	(15,618)	-2.3%
Council District 2	878,340	1,194,251	1,195,822	1,571	73.5%	609,236	269,104	44.2%
District 2 CPPS	75,532	249,704	173,154	(76,550)	30.2%	12,084	63,448	525.1%
Total Council District 2	953,872	1,443,955	1,368,976	(74,979)	69.7%	621,320	332,552	53.5%
Council District 3	876,735	1,264,259	1,265,861	1,602	69.3%	600,492	276,243	46.0%
District 3 CPPS	4,670	233,180	200,235	(32,945)	2.0%	(2,821)	7,491	-265.5%
Total Council District 3	881,405	1,497,439	1,466,096	(31,343)	60.1%	597,671	283,734	47.5%
Council District 4	744,773	1,032,409	1,033,771	1,362	72.1%	820,280	(75,507)	-9.2%
District 4 CPPS	(2,145)	3,680	2,880	(800)	-58.3%	(33,672)	31,527	-93.6%
Total Council District 4	742,628	1,036,089	1,036,651	562	71.6%	786,608	(43,980)	-5.6%
Council District 5	639,363	1,034,295	1,035,708	1,413	61.8%	549,628	89,735	16.3%
District 5 CPPS	129,158	360,026	256,812	(103,214)	35.9%	(2,480)	131,638	-5308.0%
Total Council District 5	768,521	1,394,321	1,292,520	(101,801)	59.5%	547,148	221,373	40.5%
Council District 6	647,642	1,056,158	1,057,600	1,442	61.3%	677,822	(30,180)	-4.5%
District 6 CPPS	(5,256)	170,309	76,932	(93,377)	-3.1%	(1,006)	(4,250)	422.5%
Total Council District 6	642,386	1,226,467	1,134,532	(91,935)	56.6%	676,816	(34,430)	-5.1%
Council District 7	793,347	1,112,712	1,119,289	6,577	71.3%	748,359	44,988	6.0%
District 7 CPPS	(2,500)	105,737	65,986	(39,751)	-2.4%	6,114	(8,614)	-140.9%
Total Council District 7	790,847	1,218,449	1,185,275	(33,174)	66.7%	754,473	36,374	4.8%
Council District 8	796,107	1,109,450	1,134,027	24,577	71.8%	697,480	98,627	14.1%
District 8 CPPS	(1,213)	183,687	173,644	(10,043)	-0.7%	(551)	(662)	120.1%
Total Council District 8	794,894	1,293,137	1,307,671	14,534	60.8%	696,929	97,965	14.1%
Council District 9	704,277	1,063,375	1,064,713	1,338	66.2%	617,952	86,325	14.0%
District 9 CPPS	36,788	242,152	187,912	(54,240)	15.2%	15,062	21,726	144.2%
Total Council District 9	741,065	1,305,527	1,252,625	(52,902)	59.2%	633,014	108,051	17.1%
Total Council Districts	\$ 6,990,685	\$ 11,530,592	\$ 11,114,932	\$ (415,660)	60.6%	\$ 6,004,664	\$ 986,021	16.4%

Other Budgeted Funds Revenue Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	\$ 40,584,426	\$ 48,391,352	83.9%	\$ 38,376,279	\$ 2,208,147	5.8%
Facilities Financing Fund	1,239,378	2,275,110	54.5%	1,293,523	(54,145)	-4.2%
Mission Bay Improvement Fund	38,631	7,534,058	0.5%	24,171	14,460	59.8%
Regional Park Improvements Fund	29,215	2,511,353	1.2%	21,843	7,372	33.7%
Solid Waste Local Enforcement Agency Fund	593,714	786,417	75.5%	609,359	(15,645)	-2.6%
Community Services						
Environmental Growth Fund 1/3	2,819,365	4,455,069	63.3%	2,277,182	542,183	23.8%
Environmental Growth Fund 2/3	5,628,172	8,917,137	63.1%	4,556,037	1,072,135	23.5%
Golf Course Enterprise Fund	14,462,897	17,540,747	82.5%	14,169,447	293,450	2.1%
Los Penasquitos Canyon Preserve Fund	29,244	186,000	15.7%	138,664	(109,420)	-78.9%
Maintenance Assessment District (MAD) Funds	17,696,701	21,848,480	81.0%	14,368,043	3,328,659	23.2%
Office of the Assistant COO						
Central Stores Internal Service Fund	7,914,244	13,341,277	59.3%	9,382,897	(1,468,653)	-15.7%
Information Technology						
GIS Fund	1,677,219	1,801,061	93.1%	1,328,645	348,574	26.2%
Information Technology Fund	8,682,830	8,673,318	100.1%	9,598,019	(915,189)	-9.5%
SAP Support Fund	19,932,319	19,918,068	100.1%	21,068,781	(1,136,462)	-5.4%
Wireless Communication Technology Fund	8,236,767	7,436,710	110.8%	7,351,185	885,582	12.0%
Office of the Chief Financial Officer						
Risk Management Fund	943,665	9,314,487	10.1%	53,624	890,041	1659.8%
Office of the Chief of Staff						
Public Art Fund	440,181	108,709	404.9%	63,934	376,247	588.5%
Special Promotional Program -TOT	56,291,323	84,088,446	66.9%	52,008,361	4,282,962	8.2%
Public Utilities						
Metropolitan Wastewater Fund	278,303,012	421,631,100	66.0%	290,622,282	(12,319,269)	-4.2%
Water Department Fund	316,055,073	478,268,700	66.1%	312,979,205	3,075,868	1.0%
Public Safety and Homeland Security						
Emergency Medical Services Fund	8,540,442	11,552,358	73.9%	7,904,979	635,463	8.0%
Fire and Lifeguard Facilities Fund	1,381,213	1,379,719	100.1%	1,380,501	712	0.1%
Junior Lifeguard Program Fund	504,831	595,779	84.7%	32,849	471,982	1436.8%
Police Decentralization Fund	-	3,749,765	-	-	-	-
Seized and Forfeited Assets Funds	305,518	1,200,000	25.5%	1,130,915	(825,396)	-73.0%

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Schedule 3 (cont.)

	FY15 Year-to-Date Revenue	FY15 Current Budget	FY15 % of Current Budget	FY14 Year-to-Date Revenue	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	9,723,364	14,386,136	67.6%	12,344,168	(2,620,804)	-21.2%
Automated Refuse Container Fund	601,091	700,000	85.9%	553,680	47,411	8.6%
City Airport Fund	3,340,317	4,778,882	69.9%	3,370,152	(29,835)	-0.9%
Concourse and Parking Garages Fund	2,431,137	2,953,422	82.3%	2,264,119	167,018	7.4%
Energy Conservation Program Fund	2,371,757	2,253,884	105.2%	2,274,356	97,401	4.3%
Engineering and Capital Projects ¹	44,954,669	64,367,237	69.8%	41,158,805	3,795,864	9.2%
Fleet Services Funds	53,364,234	77,525,786	68.8%	58,123,707	(4,759,473)	-8.2%
New Convention Center	3,399,910	3,400,000	100.0%	3,281,818	118,092	3.6%
PETCO Park Fund	15,558,485	15,723,720	98.9%	15,840,888	(282,403)	-1.8%
Publishing Services Internal Fund	2,537,456	3,221,261	78.8%	2,348,578	188,878	8.0%
QUALCOMM Stadium Operating Fund	12,878,581	16,652,809	77.3%	12,030,747	847,834	7.0%
Recycling Fund	13,289,569	18,427,651	72.1%	13,766,443	(476,874)	-3.5%
Refuse Disposal Funds	22,015,276	29,136,434	75.6%	20,120,231	1,895,045	9.4%
Storm Drain Fund	3,873,489	5,700,000	68.0%	4,005,537	(132,048)	-3.3%
Utilities Undergrounding Program Fund	34,828,354	50,592,739	68.8%	26,007,600	8,820,754	33.9%
Other						
Balboa Park/Mission Bay Improvement	1,309,607	2,135,000	61.3%	1,376,424	(66,817)	-4.9%
Convention Center Complex Funds	13,782,679	13,760,993	100.2%	9,512,258	4,270,421	44.9%
Gas Tax Fund	16,012,553	20,078,259	79.8%	13,715,424	2,297,129	16.7%
Parking Meter Operations ²	7,146,556	9,111,535	78.4%	6,553,231	593,325	9.1%
Safety Sales Tax Fund	6,076,228	8,707,775	69.8%	5,654,091	422,137	7.5%
TransNet Extension Fund	15,696,529	30,010,000	52.3%	13,819,847	1,876,682	13.6%
Trolley Extension Reserve Fund	254,058	1,071,728	23.7%	277,434	(23,376)	-8.4%
Zoological Exhibits Fund	6,782,749	10,746,000	63.1%	6,190,206	592,543	9.6%

¹ In FY2014, revenue of Engineering and Capital Projects was reported in the General Fund, prior year revenue has been added to this schedule for comparison purpose.

² In FY2014, parking meter revenue was reported in the General Fund, prior year revenue has been added to this schedule accordingly for comparison purpose.

Other Budgeted Funds Expenditure Status Report
As of Period 9, Ended March 31, 2015 (75% Completed)
(Unaudited)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
City Planning and Development						
Development Services Enterprise Fund	\$ 38,265,907	\$ 49,801,190	76.8%	\$ 32,164,579	\$ 6,101,328	19.0%
Facilities Financing Fund	1,313,978	2,275,110	57.8%	1,346,242	(32,264)	-2.4%
Solid Waste Local Enforcement Agency Fund	557,465	754,953	73.8%	557,432	33	0.0%
Community Services						
Environmental Growth Fund 1/3	2,088,464	4,547,305	45.9%	1,990,754	97,710	4.9%
Environmental Growth Fund 2/3	3,413	8,869,966	0.0%	1,085	2,328	214.6%
Golf Course Enterprise Fund	12,677,828	16,653,723	76.1%	8,802,347	3,875,481	44.0%
Los Penasquitos Canyon Preserve Fund	169,192	221,661	76.3%	163,318	5,874	3.6%
Maintenance Assessment District (MAD) Funds	15,924,422	34,783,528	45.8%	15,018,956	905,466	6.0%
Office of the Assistant COO						
Central Stores Internal Service Fund	7,626,474	13,341,277	57.2%	9,645,764	(2,019,290)	-20.9%
Information Technology						
GIS Fund	1,603,934	1,905,499	84.2%	1,148,914	455,020	39.6%
Information Technology Fund	5,893,796	10,488,568	56.2%	6,622,499	(728,703)	-11.0%
SAP Support	11,641,167	20,728,100	56.2%	12,036,544	(395,377)	-3.3%
Wireless Communication Technology Fund	5,909,568	8,412,052	70.3%	5,698,086	211,482	3.7%
Office of the Chief Financial Officer						
Risk Management Fund	7,237,244	10,265,929	70.5%	7,094,450	142,794	2.0%
Office of the Chief of Staff						
Public Art Fund	72,457	136,526	53.1%	95,387	(22,930)	-24.0%
Special Promotional program -TOT	46,350,651	91,737,581	50.5%	42,596,944	3,753,707	8.8%
Public Utilities						
Metropolitan Wastewater Fund	177,342,642	345,948,291	51.3%	161,190,435	16,152,207	10.0%
Water Department Fund	299,815,437	462,847,758	64.8%	283,775,982	16,039,455	5.7%
Public Safety and Homeland Security						
Emergency Medical Services Fund	6,218,334	12,702,437	49.0%	5,244,352	973,982	18.6%
Fire and Lifeguard Facilities Fund	1,386,526	1,425,931	97.2%	1,398,084	(11,558)	-0.8%
Junior Lifeguard Program Fund	436,531	595,779	73.3%	385,437	51,094	13.3%
Police Decentralization Fund	2,500,847	5,120,000	48.8%	1,374,080	1,126,767	82.0%
Seized and Forfeited Assets Funds	877,056	1,800,000	48.7%	450,314	426,742	94.8%

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Schedule 4 (cont.)

	FY15 Year-to-Date Expenditures	FY15 Current Budget	% Consumed	FY14 Year-to-Date Expenditures	FY15/FY14 Change	FY15/FY14 % Change
Public Works						
AB 2928 - Transportation Relief Fund	4,035,438	29,120,958	13.9%	7,227,746	(3,192,308)	-44.2%
Automated Refuse Container Fund	464,697	800,000	58.1%	405,722	58,975	14.5%
City Airport Fund	2,227,443	5,227,795	42.6%	2,124,426	103,017	4.8%
Concourse and Parking Garages Fund	1,139,075	2,949,263	38.6%	991,188	147,887	14.9%
Energy Conservation Program Fund	1,832,708	2,845,182	64.4%	1,434,020	398,688	27.8%
Engineering and Capital Projects ¹	46,948,415	64,367,237	72.9%	46,598,542	349,873	0.8%
Fleet Services Funds	44,766,159	107,457,282	41.7%	47,700,707	(2,934,548)	-6.2%
New Convention Center	3,405,000	3,405,000	100.0%	3,405,000	-	-
PETCO Park Fund	15,848,033	17,542,842	90.3%	15,726,400	121,633	0.8%
Publishing Services Internal Fund	2,453,938	3,221,261	76.2%	2,361,135	92,803	3.9%
QUALCOMM Stadium Operating Fund	12,584,333	17,963,564	70.1%	13,015,596	(431,263)	-3.3%
Recycling Fund	13,673,098	22,561,192	60.6%	13,951,475	(278,377)	-2.0%
Refuse Disposal Funds	21,305,403	32,035,093	66.5%	20,224,776	1,080,627	5.3%
Storm Drain Fund	4,271,112	5,700,000	74.9%	4,271,914	(802)	0.0%
Utilities Undergrounding Program Fund	22,611,322	50,592,739	44.7%	17,508,027	5,103,295	29.1%
Other						
Balboa/Mission Bay Improvement	1,876,957	2,130,700	88.1%	1,820,319	56,638	3.1%
Convention Center Complex Funds	13,125,927	13,980,650	93.9%	12,495,270	630,657	5.0%
Gas Tax Fund	15,517,480	20,078,259	77.3%	16,037,925	(520,445)	-3.2%
Parking Meter Operations ²	1,729,505	9,111,535	19.0%	1,111,050	618,455	55.7%
Safety Sales Tax Fund	1,379,719	8,707,775	15.8%	3,495,432	(2,115,713)	-60.5%
TransNet Extension Fund	8,516,895	10,480,670	81.3%	8,337,599	179,296	2.2%
Trolley Extension Reserve Fund	1,062,443	1,086,200	97.8%	1,074,519	(12,076)	-1.1%
Zoological Exhibits Fund	4,801,888	10,746,000	44.7%	4,011,799	790,089	19.7%

¹ Engineering and Capital Projects of Public Works was part of the General Fund in FY 2014, prior year expenditures have been added to this schedule accordingly for comparison purpose.

² Parking Meter Operations is a new Special Fund for FY2015, prior year expenditures have been added to this schedule for comparison purpose.